

Exhibit 2



April 28, 2010

In the matter of:

WESTINGHOUSE DIGITAL ELECTRONICS, LLC
 n/k/a **Mora Electronics, LLC**
 500 North State College Boulevard, Suite 1300
 Orange, California 92868

BULLETIN NO. 1
 34323

PROOF OF CLAIM ENCLOSED

TO THE CREDITORS:

Please be advised that Westinghouse Digital Electronics, LLC, a California limited liability company, now known as Mora Electronics, LLC (the "Company"), executed a General Assignment for the benefit of its creditors in favor of Credit Management Association ("Assignee") on April 2, 2010 (the "General Assignment"). This action was taken by the officers and managing members of the Company, based upon the advice of legal counsel and exhaustion of working capital whereby the business was unable to fund its operations.

A general assignment is a common law means of concluding the affairs of an insolvent debtor as an alternative to the Chapter 7 bankruptcy procedure. Experience has demonstrated that the recovery for assets is usually much greater in an assignment, and administrative expenses tend to be lower when compared to the average bankruptcy liquidation.

Subsequent to taking the General Assignment, the Assignee sold to Golden Star Electronics, LLC, a Delaware limited liability company n/k/a Westinghouse Digital, LLC (the "Buyer") certain of the assets remaining from operation of the Company's business for \$500,000 in cash, plus an agreement to pay to the Assignee \$1.5 million in royalties from future product sales, plus the assumption of certain obligations totaling approximately \$18 million. In connection with the sale of the assets to Buyer, the Assignee received a third-party opinion, obtained by the Company, indicating that the outstanding creditors of the Company would receive more than they would receive from a piecemeal liquidation of the Company.

SEE REVERSE SIDE

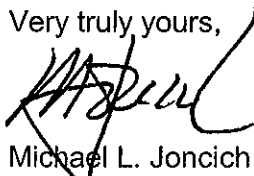
Credit Management Association
 40 East Verdugo Avenue
 Burbank, California 91502
 Telephone: 800-541-2622 / Fax: 818-972-5301
www.CreditManagementAssociation.org

You will find enclosed a Statement of Condition prepared by the Assignee that was generated from the books and records of the Company.¹ This Statement of Condition represents the financial condition of the Company on the date of the General Assignment.

Creditors will also find enclosed a Proof of Claim form to file their claim with this office. Creditors should be aware that pursuant to California law², **the last date to return your Proof of Claim form to this office is September 27, 2010**. You must return the Proof of Claim by that date in order to ensure your participation in any distribution of funds generated to unsecured creditors from the liquidation of the Company.

A further report on the status of the Assignee's liquidation of assets will follow in approximately 180 days. You will be advised if any significant developments occur in the interim.

Very truly yours,



Michael L. Joncich
Manager, Adjustment Bureau
Telephone: (818) 972-5315
Email: mjoncich@creditservices.org

Enclosures: Statement of Condition
Form Proof of Claim

¹ In preparing the Statement of Condition, CMA has relied upon the books and records of the company and representations of management. CMA has not conducted an audit of such books and records.

² California Code of Civil Procedure §1802

**STATEMENT OF CONDITION
AS OF APRIL 2, 2010**

ASSETS

Cash in bank		87,842	
Accounts receivable	3,656,652		
Less allowance for doubtful accounts (A/R past due 90+, disputes, refunds, replacements, accrued sales programs)	<u>(3,656,652)</u>		
Total accounts receivable		-	
Inventory (forced liquidation value)			
Inventory-finished goods	246,596		
Inventory-RMA	105,758		
Inventory-refurbished-A	64,787		
Inventory-refurbished-B	236,259		
Inventory-refurbished-C	39,568		
Inventory-refurbished-D	6,941		
Inventory-Adtek	147,002		
Inventory-parts	<u>124,556</u>		
Total Inventory		971,467	
Notes and Intercompany Receivables			
Akamai	57,335		
WD - Japan	316,242		
Royalties - Japan	67,467		
Investment in subsidiary - WDT	63,837		
Investment in subsidiaries - WDC & WDJ	<u>38,000</u>		
		542,881	
I.P, Goodwill		Unknown	
Physical assets - estimated liquidation value			
Furniture, fixtures & equipment		<u>10,500</u>	
TOTAL ASSETS			1,612,690

LIABILITIES

Secured claim		-	
Priority claims			
Unpaid final payroll	118,159		
payroll taxes	7,431		
Unpaid vacation	69,488		
Sales tax	21,029		
eWaste tax	<u>90,392</u>		
		306,499	
General unsecured claims			
Accounts payable	26,571,497		
Customers with credit balance	3,094,307		
Accrued expenses	1,734,510		
Unpaid vacation	208,465		
Accrued Interest	37,190		
Commissions due	166,722		
Warranties	281,539		
Tooling cost	<u>1,512,628</u>		
		33,606,858	
Royalties payable		7,962,457	
Notes payable			
Note payable - officer loan		<u>500,000</u>	
TOTAL LIABILITIES			42,375,814

PROOF OF CLAIM

Case No. 34323

To: CMA Business Credit Services
PO Box 7740
Burbank, California 91510-7740

Re: Westinghouse Digital Electronics, LLC,
n/k/a Mora Electronics, LLC

The undersigned is a creditor of the above subject debtor(s) and I/we hereby file my/our claim below as follows:

As evidence of my/our claim, an itemized statement of my/our account and/or a copy of a promissory note is hereto attached.

THE AMOUNT OF MY/OUR CLAIM IS \$ _____

Dated: _____

COMPANY (or INDIVIDUAL) NAME _____

BY _____ TITLE _____

ADDRESS _____

CITY, STATE, ZIP _____

PHONE NO. _____ FAX# _____

EMAIL _____

NOTE: Interest is applicable only to the date of April 2, 2010, and then only in the event a written agreement exists between you and the debtor providing for payment of interest.

PLEASE COMPLETE THIS FORM, ATTACH AN ITEMIZED STATEMENT OF YOUR ACCOUNT THEREON, AND RETURN AT ONCE BUT NO LATER THAN September 27, 2010 TO:

ADJUSTMENT BUREAU
Attn: Patricia Garcia
CMA Business Credit Services
PO Box 7740, Burbank, California 91510-7740